

# **ATTACHMENT 1**

*Summons & Complaint  
personally served on  
Civil Process Clerk 11/27/18 -  
RLP*

**IN THE CHANCERY COURT OF HOLMES COUNTY, MISSISSIPPI**

MASTERS PLAN

PLAINTIFF

VS.

CAUSE NO.: 18-148

D&D REAL ESTATE, LLC, DR. CALVIN RAMSEY,  
CHARLES D. HERRINGTON, W. RICHARD YOUNG,  
THE DEPARTMENT OF TREASURY OF THE  
UNITED STATES-INTERNAL REVENUE SERVICE  
AND MISSISSIPPI DEPARTMENT OF REVENUE  
AND ANY AND ALL INDIVIDUALS CLAIMING  
AN INTEREST IN THE HEREIN DESCRIBED PROPERTY

DEFENDANTS

**SUMMONS**

THE STATE OF MISSISSIPPI

TO: The United States of America  
- Internal Revenue Service  
c/o Mike Hurst, U.S. Attorney in care of the Civil Clerk  
for the Southern District of Mississippi  
501 East Court Street, Suite 4.430  
Jackson, Mississippi 39201

**NOTICE TO DEFENDANT**

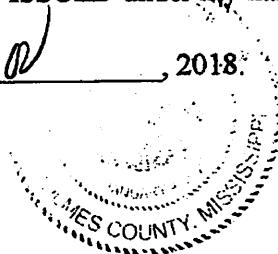
THE COMPLAINT WHICH IS ATTACHED TO THIS SUMMONS IS IMPORTANT  
AND YOU MUST TAKE IMMEDIATE ACTION TO PROTECT YOUR RIGHTS.

You are required to mail or hand deliver a copy of a written response to the complaint to  
Janace Harvey Goree, the attorney for the Plaintiff, whose post office address is P. O. Box 13301,  
Jackson, MS 39236 and whose street address is 3736 Bend Road, Vaughan, MS 39179. Your  
response must be mailed or delivered within thirty (30) days from the date of delivery of this  
Summons and Complaint or a judgement by default will be entered against you for the relief  
demanded in the Complaint without any further notice to you.

You must also file the original of your response with the Clerk of this Court within a reasonable time afterward.

ISSUED under my hand and seal of this Court, this the 14 day of

Nov, 2018.

A circular seal with a scalloped outer edge. Inside the circle, the words "CHANCERY CLERK" are written in a small arc at the top, and "HOLMES COUNTY, MISSISSIPPI" is written in a larger arc at the bottom. The center of the seal contains a faint, circular emblem.

HENRY LUCKETT, CHANCERY CLERK  
HOLMES COUNTY, MISSISSIPPI

BY: Charlie Lockett  
DEPUTY CLERK

**IN THE CHANCERY COURT OF HOLMES COUNTY, MISSISSIPPI**

MASTERS PLAN

PLAINTIFF

VS.

CAUSE NO.: 18-0148

D&D REAL ESTATE, LLC, DR. CALVIN RAMSEY,  
CHARLES D. HERRINGTON, W. RICHARD YOUNG,  
\*THE DEPARTMENT OF TREASURY OF THE  
UNITED STATES-INTERNAL REVENUE SERVICE  
AND MISSISSIPPI DEPARTMENT OF REVENUE  
AND ANY AND ALL INDIVIDUALS CLAIMING  
AN INTEREST IN THE HEREIN DESCRIBED PROPERTY

DEFENDANTS

---

**COMPLAINT TO QUIET AND CONFIRM TITLE  
TITLE TO REAL PROPERTY**

---

COMES NOW, Plaintiff, Masters Plan and files this its *Complaint to Confirm Title and Remove Cloud* against D&D Real Estate, LLC, Dr. Calvin Ramsey, Charles D. Herrington, W. Richard Young, the Department of Treasury of the United States – Internal Revenue Service and Mississippi Department of Revenue and Any and All Individuals claiming an interest in the herein described property and in support hereof would show the following, to-wit:,

**I. PARTIES**

1. Plaintiff, Masters Plan, is a foreign, non-profit corporation incorporated in the state of Texas and doing business with the state of Mississippi with its principle place of business at 3736 Bend Road, Vaughn, Mississippi 39179.

2. Defendant, D&D Real Estate, LLC is a Mississippi Limited Liability Company that may be served with process on its Registered Agent, Charles D. Herrington, 105 Fairway Blvd., Carthage, MS 39051.

3. Defendant, Dr. Calvin Ramsey, individually and as partner of Wall Street Investment Group, is an adult resident citizens of Holmes County, Mississippi, and may be served with process at 21534 Hwy. 17, Lexington, Mississippi 39095.

4. Defendant, Charles D. Herrington, Individually and as Partner of Wall Street Investment Group, is an adult resident of Leake County, Mississippi, and who may be served with process at 105 Fairway Blvd, Carthage, Mississippi 39051.

5. Defendant, W. Richard Young, individually and as partner of Wall Street Investment Group, is an adult resident of state of Florida, and who may be served with process at 14599 Bensbrook Drive, Spring Hill, Florida 34609.

6. Defendant Department of the Treasury of the United States – Internal Revenue Service is a department of the federal government of the United States and as such may be served with process pursuant to 28 U.S.C. § 2410 by delivering a copy of the summons and complaint to the United States attorney for the district in which the action is brought or upon an assistant United States Attorney or clerical employee designated by the United States Attorney in writing filed with the clerk of the court which the action is brought and by sending copies of the process and complaint, by registered mail, or by certified mail, to the Attorney General of the United States of America at

**Washington, District of Columbia:**

- a) **Matthew Whitaker as  
Acting U.S. Attorney General  
ATTN: Legal Department  
United States Department of Justice  
950 Pennsylvania Avenue, N.W.  
Washington, D.C. 20530-0001**
- b) **The United States of America  
- Internal Revenue Service  
c/o Mike Hurst, U.S. Attorney in care of the Civil Clerk  
for the Southern District of Mississippi  
501 East Court Street, Suite 4.430  
Jackson, Mississippi 39201**
- c) **Internal Revenue Service  
100 W Capital Street  
Jackson, MS 39269**

7. The Mississippi Department of Revenue, state of Mississippi ("Mississippi DOR") may be served with process by serving the Attorney General of the state of Mississippi, Jim Hood, Mississippi Attorney General's Office, 550 High Street, Suite 1200, Jackson, Mississippi, as stated below:

- a) **Jim Hood, Mississippi Attorney General  
Walter Sillers Building  
550 High Street, Suite 1200  
Jackson, Mississippi 39201**
- b) **Mississippi Department of Revenue  
500 Clinton Center Drive  
Clinton, MS 39056**

8. There may be persons in interest whose identities and places of residence

are unknown and have not been ascertained by diligent search and inquiry. All other persons, firms and corporations having a claim in any legal or equitable interest in the land hereinafter described, all of whom are not to be found in the State of Mississippi after diligent search and inquiry thereof by Plaintiff and whose names, identities, post offices, post office addresses and street addresses are all unknown to Plaintiff, and which cannot be ascertained by diligent search and inquiry therefore by Plaintiff or its agent, may be served pursuant to Rule 4(c)(4) of the Mississippi Rules of Civil Procedure.

## **II. JURISDICTION AND VENUE**

9. This Court has jurisdiction over the parties and subject matter herein pursuant to Article Six, §159 of the Mississippi Constitution. Venue is proper in this Court pursuant to Mississippi Code §11-5-1 in that the real property that is the subject of this Complaint is located in this County.

## **III. SUBJECT PROPERTY**

10. Plaintiff is the owner of the legal and equitable title to the following described property (hereafter "The Property"):

A tract of land measuring 49 feet 3 inches evenly off the South end of Lot 23 and 1 foot 6 inches evenly off the North end of Lots 24 and 25, in the City of Lexington, Holmes County, Mississippi, according to the official map or plat thereof on file in Plat Book 1A, at page 3 thereof, among the land records of the Chancery Clerk's Office of Holmes County, Mississippi, same fronting 50 feet 9 inches on Tchula Street and 50 feet 9 inches on Carrollton Street. And being the same real property conveyed to Charles D. Herrington,

Dr. Calvin Ramsey, and W. Richard Young, D/B/A Wall Street Investment Group, a Mississippi General Partnership, by deed from Kosciusko Investment Company, L.L.P, dated May 12, 1999, and filed for record on May 17, 1999, in Deed Book 213 at page 663 of the Holmes County records.

#### **IV. DERAIGNMENT OF TITLE**

11. Subject property was patented out of sovereign and by mesne conveyance come to be vested in Berman Brokerage Company.

12. The deraignment of title and possible liens and encumbrances for the above described property, beginning more than 32 years is set forth as follows, to-wit:

- a. Deed from Berman Brokerage Company to Eugene S. Herrman, dated November 30, 1976, and recorded in Deed Book 132 at page 313 on December 6, 1976.
- b. Last Will and Testament of Eugene S. Herrman is recorded in Will Book 13 at page 43.
- c. Warranty Deed from Janet W. Herrman and Betty V. Herrman, the sole beneficiaries of Eugene S. Herrman to Barry L. Howell and Louise S. Howell, dated January 27, 1986 and recorded in Deed Book 156 at page 654 on January 31, 1986.
- d. General Warranty Deed from Barry L. Howell and Louise S. Howell, to Kosciusko Investment Company, L.L.P., dated May 5, 1997, and recorded in Deed Book 204 at page 43 on May 19, 1997.
- e. Warranty Deed from Kosciusko Investment Company, L.L.P., to Charles D. Herrington, Dr. Calvin Ramsey, and W. Richard Young, D/B/A Wall Street Investment Group, a Mississippi general partnership, dated May 12, 1999, and recorded in Deed Book 213 at page 663 on May 17, 1999.
- f. Deed of Trust from Calvin Ramsey and Billie Ramsey to BankPlus, dated



July 5, 2005, in the principal sum of \$200,626.00 and recorded in Deed of Trust Book 2005 at page 3339 on July 12, 2005. The maturity of said Deed of Trust was listed as July 5, 2010.

g. Warranty Deed from Charles D. Herrington, Dr. Calvin Ramsey, and W. Richard Young, individually, to Charles D. Herrington, an undivided 0.25% interest, to Dr. Calvin Ramsey, an undivided 0.50% interest, and to W. Richard Young, an undivided 0.25% interest, dated July 1, 2005 and recorded in Deed Book 2005 at page 1893 on July 14, 2005.

h. Re-recorded Deed of Trust from Calvin Ramsey and Billie Ramsey to BankPlus, dated July 5, 2005, in the principal sum of \$200,626.00 and recorded in Deed of Trust Book 2005 at page 3387 on July 15, 2005. The maturity of said Deed of Trust was listed as July 5, 2010.

i. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$669,499.80 dated August 26, 2008, and recorded in Federal Tax Lien Book 2008 at page 36 on September 4, 2008.

j. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$357,598.34 dated August 26, 2008, and recorded in Federal Tax Lien Book 2008 at page 37 on September 4, 2008.

k. Notice of Lien for Fine and/or Restitution Imposed Pursuant to The Anti-Terrorism and Effective Death Penalty Act of 1996 against Calvin Ramsey by the U.S. District Court, Southern District of Mississippi in Court Number 3:07CR149WHB in the Criminal Penalty amount of \$232,317.00 dated June 19, 2009, and recorded in Federal Tax Lien Book 2009 at page 60 on August 11, 2009.

l. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$628.00 dated July 23, 2010, and recorded in Federal Tax Lien Book 2010 at page 75 on August 26, 2010.

m. Substitution of Trustee, which substituted J. David Wynne, as Substitute Trustee of the aforementioned Deed of Trust on file in Deed of Trust Book 2005 at page 3387, dated May 2, 2011, and recorded in Miscellaneous Book 2011 at page 521 on May 4, 2011.

n. Substituted Trustee's Notice of Foreclosure Sale of the aforementioned Deed of Trust on file in Deed of Trust Book 2005 at page 3387, dated June 29, 2011, and recorded in Miscellaneous Book 2011 at page 739 on June 29, 2011. Said Notice indicated that the sale would take place on July 25, 2011 during the legal hours of sale.

o. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$51,381.06 dated July 13, 2011, and recorded in Federal Tax Lien Book 2011 at page 71 on July 22, 2011.

p. Substituted Trustee's Deed from J. David Wynne, as Substitute Trustee, to BankPlus, dated July 25, 2011, and recorded in Deed Book 2011 at page 1767 on July 25, 2011.

q. Special Warranty Deed from BankPlus to D&D Real Estate, LLC dated October 12, 2011, of "an undivided .50% each," and recorded in Deed Book 2011 at page 2407.

r. Partial Revocation of Certificate of Release of Federal Tax Lien for Calvin Ramsey and Billie Ramsey dated February 25, 2016 and recorded in Federal Tax Lien Book 2016 at page 12 on March 7, 2016.

s. Subject to Judgment No. 2007-459 Ford Motor Credit Company vs. Calvin Ramsey in the amount of \$25,948.07 dated May 1, 2008 and enrolled March 2, 2015, in Judgment Book 23 at page 94 in the office of the Circuit Clerk of Holmes County, Mississippi.

t. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$566,765.37 dated March 24, 2016, and recorded in Federal Tax Lien Book 2016 at page 16 on April 5, 2016.

u. Notice of Federal Tax Lien against Calvin Ramsey and Billie Ramsey in the total amount of \$52,162.33 dated November 20, 2017, and recorded in Federal Tax Lien Book 2017 at page 33 on December 4, 2017.

v. Subject to State Tax Lien Number 480123 against Calvin Ramsey in favor of Department of Revenue, enrolled July 12, 2005, in the principal amount of \$26,134.04 for 2003 Individual Income Tax.

- w. Subject to State Tax Lien Number 486661 against Calvin Ramsey in favor of Department of Revenue, enrolled October 6, 2005, in the principal amount of \$50,376.37 for 2002 Individual Income Tax.
  - x. Subject to State Tax Lien Number 51752610 against Calvin Ramsey in favor of Department of Revenue, enrolled June 16, 2009, in the principal amount of \$13,488.62 for 2005 Individual Income Tax.
  - y. Subject to State Tax Lien Number 51752611 against Calvin Ramsey in favor of Department of Revenue, enrolled June 16, 2009, in the principal amount of \$8,436.14 for 2006 Individual Income Tax.
  - z. Subject to State Tax Lien Number 51814696 against Calvin Ramsey in favor of Department of Revenue, enrolled August 12, 2009, in the principal amount of \$10,545.94 for 2007 Individual Income Tax.
  - aa. Subject to State Tax Lien Number 194068 against Calvin Ramsey in favor of Department of Revenue, enrolled November 16, 2012, in the principal amount of \$1,976.17 for 2009 Individual Income Tax.
  - bb. Subject to State Tax Lien Number 131932 against Calvin Ramsey in favor of Department of Revenue, enrolled May 15, 2013, in the principal amount of \$29,629.43 for 2004 Individual Income Tax.
  - cc. Subject to State Tax Lien Number 718354 against Calvin Ramsey in favor of Department of Revenue, enrolled March 21, 2016, in the principal amount of \$5,503.22 for 2014 Individual Income Tax.
  - dd. Subject to State Tax Lien Number 894307 against Calvin Ramsey in favor of Department of Revenue, enrolled September 20, 2017, in the principal amount of \$3,663.82 for 2016 Individual Income Tax.
  - ee. Warranty Deed from D&D Real Estate, LLC, Charles D. Herrington, W. Richard Young, d/b/a Partners of Wall Street Investment Group, a Mississippi General Partnership, to Masters Plan, dated July 2, 2018 and recorded in Deed Book 2018 at page 1863 on July 9, 2018.
13. By Warranty Deed, dated May 12, 1999, and recorded on May 17, 1999 in

Deed Book 213 at page 663, Kosciusko Investment Company conveyed the subject property to Charles D. Herrington, Dr. Calvin Ramsey and W. Richard Young D/B/A Wallstreet Investment Group. By Warranty Deed, dated July 1, 2005, and recorded on July 14, 2005 in Deed Book 2005 at page 1893, Charles D. Herrington, Dr. Calvin Ramsey, and W. Richard Young, *individually*, conveyed the subject property to Charles D. Herrington, an *undivided 0.25%* interest, to Dr. Calvin Ramsey, an *undivided 0.50%* interest, and to W. Richard Young, an *undivided 0.25%* interest. The Warranty Deed, recorded in Book 2005 at 1893, conveyed only 1% of the undivided interest in the subject property instead of the intended 100% interest and individually, not as partners of Wallstreet Investment Group.

14. The Substituted Trustee's Notice of Foreclosure Sale of the aforementioned Deed of Trust on file in Deed of Trust Book 2005 at page 3387, dated June 21, 2011, and recorded in Miscellaneous Book 2011 at page 739 on June 29, 2011. There is no indication if the Internal Revenue Service was given proper prior notice pursuant to the Federal Tax Lien Act of 1996, as amended.

15. By Substituted Trustee's Deed, dated July 25, 2011, and recorded in Deed Book 2011 at page 1767, J. David Wynne, as Substitute Trustee, conveyed the subject property to BankPlus. There is no indication if the Internal Revenue Service was given proper prior notice pursuant to the Federal Tax Lien Act of 1996, as amended.

16. By Special Warranty Deed, dated October 12, 2011, and recorded in Deed

Book 2011 at page 2407, BankPlus conveyed an *undivided* .50% interest in the subject property to D&D Real Estate, LLC.

17. D&D Real Estate, LLC. Charles D. Herrington, W. Richard Young, d/b/a Partners of Wall Street Investment Group conveyed the subject property to Masters Plan by Quitclaim Deed, dated July 2, 2018 and recorded in Deed Book 2018 at page 1863 on July 9, 2018. The purpose of this deed was to convey absolute fee simple title to Masters Plan

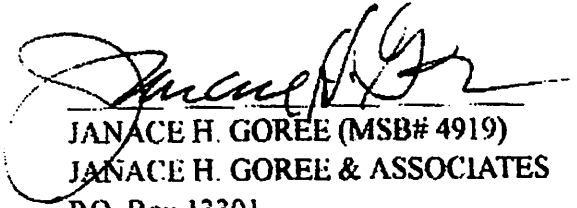
18. Masters Plans seeks a judicial termination of its legal and equitable fee simple title ownership of the subject property.

WHEREFORE, PREMISES CONSIDERED, Plaintiff prays that this Complaint be received and filed and that process be issued to the Defendants requiring them to answer this Complaint in accordance with law, and that upon a hearing hereof, the Court will enter Judgment for the Plaintiff Quieting and Confirming Title in and to the above described property in Masters Plan.

Plaintiff prays for general relief.

RESPECTFULLY SUBMITTED,

*Masters Plan*  
MASTERS PLAN, by *Janet H. Jones* its  
*President*



JANACE H. GOREE (MSB# 4919)  
JANACE H. GOREE & ASSOCIATES  
P.O. Box 13301  
Jackson, Mississippi 39236  
Telephone (601)278-1722  
Facsimile (662)673-0093

STATE OF MISSISSIPPI

COUNTY OF Holmes

PERSONALLY appeared before me, the undersigned authority in and for the county and state aforesaid, the within named Junace H. Gore, who being by me first duly sworn according to law, states on oath that all matters, facts and things set forth in the above and foregoing COMPLAINT TO CONFIRM TITLE, REMOVE A CLOUD AND FOR SLANDER OF TITLE are true and correct as therein stated.

Junace H. Gore  
President Master Plan

GIVEN under my hand and official seal this the 14<sup>th</sup> day of November, 2018.



Hon. Henry Duckett, C.C.  
NOTARY PUBLIC  
By: Anne M. B. D.C.